



# भारत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

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PART II—Section 1

प्राधिकार से प्रकाशित

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नई दिल्ली, सोमवार, मार्च 19, 1990/फाल्गुन 28, 1911

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NEW DELHI, MONDAY, MARCH 19, 1990/PHALGUNA 28, 1911

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे इस पहले अलग संख्याएँ  
के समान में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 19th March, 1990/Phalgun 28, 1911 (Saka)

THE PUNJAB GENERAL SALES TAX (AMENDMENT)  
ACT, 1990

No. 3 OF 1990

Enacted by the President in the Forty-first Year of the  
Republic of India.

An Act further to amend the Punjab General Sales Tax Act, 1948.

24 of 1987.

In exercise of the powers conferred by section 3 of the Punjab State  
Legislature (Delegation of Powers) Act, 1987, the President is pleased to  
enact as follows:—

1. (1) This Act may be called the Punjab General Sales Tax  
(Amendment) Act, 1990.

(2) It shall come into force at once.

Punjab  
Act 46  
of 1948.

2. In the Punjab General Sales Tax Act, 1948 (hereinafter referred  
to as the principal Act), in section 5, in sub-section (1), for the words  
“seven paise in a rupee” and “ten paise in a rupee”, the words “eight  
paise in a rupee” and “twelve paise in a rupee” shall, respectively, be  
substituted.

Short  
title  
and com-  
mence-  
ment.

Amend-  
ment of  
section  
5.

Insertion  
of new  
section  
10-A.

3. In the principal Act, after section 10, the following section shall be inserted, namely:—

Defer-  
ment of  
tax.

"10-A. Notwithstanding anything to the contrary contained in this Act, the State Government, if satisfied that it is necessary or expedient so to do in the interest of industrial development of the State, may defer the payment of tax due against such class of industries, for such period, either prospectively or retrospectively and subject to such conditions, as may be prescribed.”.

Insertion  
of new  
section  
30-A.

4. In the principal Act, after section 30, the following section shall be inserted, namely:—

Power to  
exempt  
certain  
class of  
indus-  
tries.

"30-A. The State Government may, if satisfied that it is necessary or expedient so to do in the interest of industrial development of the State, exempt such class of industries from the payment of tax, for such period and subject to such conditions, as may be prescribed.”.

R. VENKATARAMAN,  
*President.*

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V. S. RAMA DEVI,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

The Bill seeks to amend the Punjab General Sales Tax Act, 1948 (Punjab Act 46 of 1948), so as to increase the general rate of sales tax from 7 paise in a rupee to 8 paise in a rupee and the rate of sales tax on specified goods from 10 paise in a rupee to 12 paise in a rupee payable under that Act. The existing rates of sales tax at 7 paise in a rupee and 10 paise in a rupee on general category of goods and goods specified in Schedule 'A' to the Act are in force since 1st April, 1982 and 1st April, 1963 respectively. The rates of sales tax prevailing in the neighbouring States of Haryana and Rajasthan are as follows:—

Sl. No.	State	Rate of sales tax on general goods	Rate of sales tax on specified goods
1.	Haryana	8%	12%
2.	Rajasthan	8%	14%

2. Keeping in view the rates of sales tax prevailing in the States of Haryana and Rajasthan and the need to mobilise additional resources, the Government of Punjab has proposed upward revision in the rates of sales tax. The additional revenue likely to accrue to the State is estimated to Rs. 26.50 crores per annum.

3. The Bill also seeks to insert a new section 10-A in the Act in order to empower the State Government to defer the payment of sales tax due against such class of industries, for such period and subject to such conditions as may be prescribed by the rules. It is also proposed to insert a new section 30-A in order to empower the State Government to exempt certain class of industries from the payment of tax. The proposal regarding exemption/deferral of sales tax would encourage the growth of new industries in the State which would generate more employment opportunities and also revive sick industrial units.

4. Parliament has under article 357(1) (a) of the Constitution conferred on the President the power of the Legislature of the State of Punjab to make laws *vide* the Punjab State Legislature (Delegation of Powers) Act, 1987.

5. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Punjab legislation constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1987. The measure is accordingly being enacted without reference to the Consultative Committee.

R. L. MISRA,  
Secy. to the Govt. of India  
(Department of Revenue).

